

RESOLUTION NO. 2010-84

A RESOLUTION OF THE LODI CITY COUNCIL  
ADOPTING THE CITY OF LODI FINANCIAL PLAN AND  
BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1,  
2010 AND ENDING JUNE 30, 2011, AND APPROVING  
THE 2010/11 APPROPRIATIONS SPENDING LIMIT

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WHEREAS, the City Manager submitted the 2010/11 balanced Financial Plan and Budget to the City Council on May 19, 2010; and

WHEREAS, the 2010/11 Financial Plan and Budget was prepared in accordance with the City Council's goals, budget assumptions, and policies; and

WHEREAS, the City Council conducted public budget meetings on April 6, May 5, May 18, May 19, May 25, and June 2, 2010, at the Carnegie Forum; and

WHEREAS, the City Council is required to adopt the Appropriations Spending Limit for 2010/11; and

WHEREAS, the Appropriations Spending Limit and the annual adjustment factors selected to calculate the Limit are part of the Financial Plan and Budget.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Lodi as follows:

1. That the 2010/11 Financial Plan and Budget, as proposed by the City Manager, be approved as follows:

	Budget
<b>General Fund</b>	
Police	\$15,970,480
Fire	9,125,280
Public Works	1,709,690
Parks	2,292,770
City Clerk	606,100
City Manager	564,600
City Attorney	468,150
Internal Services	3,411,600
Economic Development	583,050
Non-Departmental	6,590,030
<b>Total General Fund</b>	<b>\$41,321,750</b>
<b>Other Funds</b>	
Electric Utility	\$76,618,920
Water Utility	11,528,790
Transit	6,113,210

Streets	5,903,360
Community Development	1,065,500
Recreation	2,004,790
Community Center	1,850,570
Library	1,427,930
Transportation Development Act	50,000
Community Dev Block Grant	1,065,500
Public Safety Special Revenue	119,000
Capital Outlay	1,727,000
Equip & Vehicle Replacement	198,500
Debt Service	1,673,820
Benefits	6,999,300
Self Insurance	2,803,000
Trust and Agency	520,280
Fleet Services	2,052,770
<b>Total Other Funds</b>	<b>\$138,011,890</b>
<b>Total</b>	<b>\$179,333,640</b>

3. That the Appropriations Spending Limit be decreased by \$1,498,463 from the 2009/10 level of \$77,022,286 to the 2010/11 level of \$75,523,822.

Dated: June 2, 2010

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I hereby certify that Resolution No. 2010-84 as passed and adopted by the City Council of the City of Lodi in a regular meeting held June 2, 2010, by the following votes:

AYES: COUNCIL MEMBERS – Hitchcock, Hansen, Johnson, Mounce,  
and Mayor Katzakian

NOES: COUNCIL MEMBERS – None

ABSENT: COUNCIL MEMBERS – None

ABSTAIN: COUNCIL MEMBERS – None

  
RANDI JOHL  
City Clerk

**2010-11 FINANCIAL PLAN AND BUDGET****APPROPRIATIONS SPENDING LIMIT****2010-11 APPROPRIATIONS SPENDING LIMIT**

				AMOUNT
Last Year's Limit				77,022,286
Adjustment Factors				
1	Population %	1.0061		
2	Inflation %	0.9746		
Total Adjustment %				0.9805
Annual Adjustment				(1,498,463)
Adjustments				None
Total Adjustments				(1,498,463)
2010-11 APPROPRIATIONS SPENDING LIMIT				75,523,822

**2010-11 APPROPRIATIONS SUBJECT TO LIMITATION**

		AMOUNT
PROCEEDS OF TAXES		31,809,427
EXCLUSIONS		-
APPROPRIATIONS SUBJECT TO LIMITATION		31,809,427
CURRENT YEAR LIMIT		75,523,822
OVER(UNDER) LIMIT		(43,714,395)

## EXHIBIT A

city of Lodi  
 Appropriations Spending Limit  
 Fiscal Year 2010-11

		Amount	Source
<b>A. Last Year's Limit</b>		77,022,286	
<b>B. Adjustments Factors</b>			
1	Population %	1.0061	(Exhibit B)
2	Inflation %	0.9746	(State Finance)
Total Adjustment %		0.98055	(B1*B2)
<b>C. Annual Adjustment</b>		(1,498,463)	(B*A)
<b>D. Other Adjustments</b>		None	
<b>E. Total Adjustments</b>		(1,498,463)	(C+D)
<b>F. This Year's Limit</b>		75,523,822	(A+E)

City of Lodi  
Appropriations Spending Limit  
Growth Factors/Calculations

EXHIBIT B

GROWTH FACTORS:			
Fiscal Year	Per Capita Income	%Increase City Population	%Increase County Population
87-88	3.47	5.72	3.33
88-89	466	4.96	3.32
89-90	519	2.52	2.20
90-91	421	2.36	2.23
91-92	414	1.19	2.64
92-93	-0.64	0.97	2.41
93-94	272	0.73	2.13
94-95	0.71	0.51	1.57
95-96	4.72	1.31	1.59
96-97	4.67	1.68	1.85
97-98	4.67	0.70	1.21
98-99	4.15	1.16	1.47
99-00	4.53	1.94	1.44
00-01	4.91	1.29	1.78
01-02	7.82	1.90	2.71
02-03	-1.27	2.14	3.07
03-04	2.31	1.69	2.86
04-05	3.28	0.75	2.54
05-06	5.26	0.96	2.65
06-07	3.96	0.30	2.00
07-08	4.42	0.90	1.73
08-09	4.29	0.68	1.59
09-10	0.62	0.42	1.07
10-11	-2.54	0.61	0.97

**CALCULATIONS:**

Fiscal Year	Calculation	Appropriation Spending Limit
87-88	$1.0347 \times 1.0572 = 1.0939$ $1.0939 \times \$22,654,787$	\$24,782,072
88-89	$1.0466 \times 1.0496 = 1.0985$ $1.0985 \times \$24,782,072$	\$27,223,106
89-90	$1.0519 \times 1.0252 = 1.0784$ $1.0784 \times \$27,223,106$	\$29,357,398

90-91	1.0421 x 1.0226 =1.0657 1.0657 x \$29,357,398	=	\$31,286,179
91-92	1.0414 x 1.0264 =1.0689 1.0689 x \$31,286,179	=	\$33,441,797
92-93	.9936 x 1.0241 =1.0175 1.0175 x 33,441,797	=	<b>\$34,027,028</b>
93-94	1.0272 x 1.0213 = 1.0491 1.0491x 34,027,028	=	\$35,697,755
94-95	1.0071 x 1.0157 = 1.0229 1.0229 x 35,697,755	=	\$36,515,234
95-96	1.0472 x 1.0131 =1.0609 1.0609 x 36,515,234	=	\$38,739,012
96-97	1.0467x1.0168=1.0643 1.0643 x 38739012	=	\$41,229,332
97-98	1.0467x1.0070=1.0540 1.0540x 41,229,332	=	\$43,456,825
98-99	1.0415x1.01160=1.0536 1.0536x 43,456,825		\$45,785,303
99-00	1.0453x1.0194=1.0656 1.0656x45,785,303		\$48,787,849
00-01	1.0491x1.0129=1.0626 1.0626x48,787,849		\$51,843,597
01-02	1.0782x1.0190=1.0987 1.0986858		356,959,824
02-03	.9873x1.0214=1.00843 1.00842822		\$57,439,894
03-04	1.0231x1.0169=1.0404 1.04039039		\$59,759,913
04-05	1.0328x1.0075=1.040546 1.040546		\$62,182,939
05-06	1.0526x1.0096=1.06270496 1.06270496		<b>\$66,082,118</b>
06-07	1.0396x1.0030=1.0427188 1.0427188		\$68,905,066
07-08	1.0442x1.0090=1.0535978 1.0535978		\$72,598,226
08-09	1.0429x1.0068=1.0499917 1.0499917		\$76,227,535
09-10	1.0062x1.0042=1.01042604 1.01042604		\$77,022,286
10-11	.9746x1.0061=.98054506 0.98054506		\$75,523,822

10-11 Appropriations Subject to Limit:

<u>\$31,809,427</u>	42.12%
\$75,523,822	

EXHIBIT C

APPROPRIATIONS SUBJECT TO LIMITATION

City of Lodi  
Fiscal Year 2010-11

SOURCE		AMOUNT
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A. PROCEEDS OF TAXES (Exhibit F) 31,809,427

B. EXCLUSIONS (Exhibit D) 0

C. APPROPRIATIONS SUBJECT TO LIMITATION (A-B) 31,809,427

D. CURRENT YEAR LIMIT (Exhibit A) 75,523,822

E. OVER(UNDER) LIMIT (C-D) (43,714,395)

$$\frac{31,809,427}{75,523,822} = 42.12\%$$

## EXHIBIT D

## EXCLUDED APPROPRIATIONS

City of Lodi  
Fiscal Year 2010-11

CATEGORY	Amount
COURT ORDERS	
Subtotal	None
FEDERAL MANDATES	
Subtotal	None
QUALIFIED CAPITAL OUTLAYS	
Subtotal	None
QUALIFIED DEBT SERVICE	
Subtotal	None
TOTAL EXCLUDABLE	None

(Copy to Exhibit C & G)



**City of Lodi**  
**Schedule to Match User Fees to Costs**  
**Fiscal Year 2010-11**

**EXHIBIT E**

	User Fee Collections	Cost Associated With User Fees	Amount in Excess of User fees
Public Safety Fees	308,750	25,145,760	0
Parks and Recreation Fees	1,458,810	4,297,560	0
Community Center Fees	428,000	1,850,570	0
Community Development Fees	328,820	1,065,500	0
PW Engineering Fees	280,620	717,770	0
Library Fees	45,000	1,427,930	0
<b>Total</b>	<u><u>2,850,000</u></u>	<u><u>34,505,090</u></u>	<u><u>0</u></u>

## EXHIBIT F

## Calculation - Proceeds of Taxes

City of **Lodi**  
Fiscal Year **2010-11**

REVENUE	PROCEEDS OF TAXES	NON-PROCEEDS OF TAXES	TOTAL
<b>TAXES</b>			
Property Taxes	8,308,480		8,308,4
Sales & Use Tax	8,797,140	266,000	9,063,1
Business License Tax	1,180,000		1,180,0
Franchise Tax	1,665,800		1,665,8
Transient Occupancy Tax	400,000		400,0
Real Property - Documentary Tax	104,410		104,4
In-Lieu Franchise Tax	6,976,670		6,976,6
<b>FROM STATE</b>			
Motor Vehicle In Lieu	4,335,000		4,335,000
State H-way Maintenance		11,400	11,400
Gas Tax		1,002,460	1,002,460
Cigarette tax			0
Transportation Development Act		1,586,570	1,586,570
TDA - Pedestrian/Bike Path		33,600	33,600
SB 300 Transportation Partnership		0	0
Measure K Funds		1,427,750	1,427,750
State Reimbursements-POST		60,000	60,000
Public Library grants		57,000	57,000
PERS Rebate		0	0
SB90 Reimbursements		45,000	45,000
Asset Seizure Funds/Auto Theft		0	0
Drug Suppression Grant		238,000	238,000
State special grants		120,000	120,000
Traffic Congestion Relief		631,310	631,310
State TIP reimbursement		0	0
<b>LOCALLY RAISED</b>			
Fines, Forfeitures, Penalties		1,270,000	1,270,000
Licenses and permits		556,550	556,550
Rent of City Property		793,200	793,200
Development Fees		712,270	712,270
<b>USER FEES</b>			
(from Exhibit E)	0	2,850,000	2,850,000
<b>OTHER MISCELLANEOUS</b>			
Sale of Property		3,500	3,500
Restitution-Damage to Property		400	400
Other revenue		884,420	884,420
<b>Interfund Transfer</b>		5,432,990	5,432,990
<b>SUBTOTAL</b> (for Exhibit G)	31,767,500	17,982,420	49,749,920
<b>INTEREST EARNINGS</b> (from Exhibit G)	41,921	23,133	65,660
<b>TOTAL REVENUE</b> (use for Exhibit C)	31,809,427	18,006,153	49,815,580
<b>RESERVE WITHDRAWALS</b> (Including appropriated Fund Balance)			0
<b>TOTAL OF THESE FUNDS</b>			49,815,580
<b>OTHER FUNDS NOT INCLUDED</b>			121,854,780
<b>GRAND TOTAL BUDGET</b>			171,670,360

## EXHIBIT G

Interest Earnings  
Produced by TaxesCity of Lodi  
Fiscal Year 2010-11

	AMOUNT	SOURCE
A. NON-INTEREST TAX PROCEEDS	31,767,500	“(Exhibit F)
B. MINUS EXCLUSIONS	0	(Exhibit D)
C. NET INVESTED TAXES	31,767,500	(A-B)
D. TOTAL NON-INTEREST BUDGET	49,749,920	“(Exhibit F)
E. TAX PROCEEDS AS PERCENT OF BUDGET	63.85%	(C/D)
F. INTEREST EARNINGS	65,660	
G. AMOUNT OF INTEREST EARNED FROM TAXES	41,927	(E*F)
H. AMOUNT OF INTEREST EARNED ON NON-TAXES	23,733	(F-G)
I. Take the result of steps #G & H Copy on to Exhibit F		